

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:   
: Case No. 19-12346 (SHL)  
LIDDLE & ROBINSON, L.L.P. :   
:   
:   
Debtor. :   
----- x

**SUMMARY SHEET**

NAME OF APPLICANT: **Richard J. Lynne, CPA, P.C.**

ROLE IN THE CASE:  
**Accountants to Jonathan L. Flaxer, Trustee**

CURRENT APPLICATION

Fee Period: September 9, 2019  
through August 13, 2021

Fees Incurred	\$77,217.50
Fees Requested	\$77,217.50
Fees Previously Awarded but Held back	\$0.00
Expenses Incurred	\$1,104.13
Expenses Requested	\$1,104.13
Retainers paid and Amounts paid on account	<u>-61,546.47</u>
Total requested	<u>\$16,775.16</u>

**RICHARD J. LYNNE, CPA, P.C.**  
RICHARD J. LYNNE  
2 Westchester Park Drive – Suite 106  
White Plains, NY 10604  
Telephone Number: (914) 831-1800

Accountants to Chapter 11 Trustee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Case No.	Case No. 19-12346 (SHL)
	)		
<b>LIDDLE &amp; ROBINSON, L.L.P.</b>	)	Chapter 11	
	)		
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	)		
Debtor.	)	APPLICATION OF RICHARD J.	
	)	LYNNE, CPA, P.C.	
	)	FOR	
	)	APPROVAL OF FIRST INTERIM AND	
	)	FINAL	
	)	ALLOWANCE OF COMPENSATION	
	)	AND REIMBURSEMENT FOR	
	)	EXPENSES AS ACCOUNTANTS TO	
	)	THE CHAPTER 11 TRUSTEE	
	)	FOR THE PERIOD SEPTEMBER 9,	
	)	2019	
	)	THROUGH AUGUST 13, 2021.	
	)		

STATE OF NEW YORK	}
	}SS:
COUNTY OF NEW YORK	}

TO THE HONORABLE SEAN H. LANE, UNITED STATES BANKRUPTCY  
JUDGE, THE CHAPTER 11 TRUSTEE, THE DEBTOR AND COUNSEL OF RECORD, THE  
OFFICE OF THE UNITED STATES TRUSTEE AND OTHER PARTIES IN INTEREST:

The independent public accounting firm of Richard J. Lynne, CPA, P.C. ("Lynne Firm") hereby submits  
its First Interim and Final Application for Approval of Compensation and Reimbursement of Expenses  
as Accountants to the Chapter 11 Trustee for the period September 9, 2019 through August 13, 2021  
("Application for Compensation"). Lynne Firm respectfully represents:

**I.**

**INTRODUCTORY STATEMENT**

Lynne Firm is a tax and accounting firm who was engaged as the tax and accounting of  
professional of the Debtor, and subsequently by the Trustee, Jonathan Flaxer.

In accordance with the *Order Under Bankruptcy Code Sections 105(a) and 331  
Establishing Procedures for Interim Compensation and Reimbursement of Expenses of  
Professionals*, dated October 30, 2019 (the "Order Authorizing The Employment and  
Retention of Richard Lynne As Tax Accountant"), Richard J. Lynne, CPA, P.C. ("Lynne Firm")  
hereby submits this statement for the ninth and final period September 9, 2019 through  
August 13, 2021, seeking compensation for services rendered and reimbursement of expenses  
incurred as accountants to the Debtor, for the period from September 9, 2019 through August  
31, 2021. By this Statement, Lynne Firm seeks payment in the amount of \$77,217.50 which  
reflects (i) 100% of the total amount of compensation sought for actual and necessary  
services rendered during the September 9, 2019 through August 13, 2021 period, and (ii)  
\$1,104.13 in reimbursement of expenses incurred during the September 9, 2019 through  
August 13, 2021 period.

### **SERVICES RENDERED AND EXPENSES INCURRED**

1. Attached hereto as **Exhibit A** is a summary of Lynne Firm professionals by individual, setting forth the (a) name and title of each individual who provided services during the Monthly Period, (b) aggregate hours spent by each individual, (c) hourly billing rate for each such individual at Lynne Firm's current billing rates and (d) amount of fees earned by each professional. The blended hourly billing rate of Lynne Firm timekeepers during the period is approximately \$328.59.

2. Attached hereto as **Exhibit B** is a summary of the services rendered and compensation sought, by project category, for the Period September 9, 2019 through August 13, 2021.

3. Attached hereto as **Exhibit C** is a summary of expenses incurred and reimbursement sought, by expense type, for the period from September 9, 2019 through August 13, 2021.

4. Attached hereto as **Exhibit D** are itemized time records of Lynne Firm professionals for the period from September 9, 2019 through August 13, 2021 and summary materials related thereto.

5. Attached hereto as **Exhibit D** is an itemized record of all expenses for the period from September 9, 2019 through August 13, 2021.

6. For all of the reasons set forth in this application, Lynne Firm respectfully submits that the services it has rendered on behalf of the Trustee during this case have been reasonably expended in order to adequately represent and protect the interests of the Trustee in this case. Lynne Firm submits further that it has provided such services in an economical and efficient manner. Accordingly, Lynne Firm requests that the relief requested in this Application be granted in all respects.

7. WHEREFORE, Lynne Firm PRAYS that this Court enters its order allowing Lynne Firm fees in the total amount of \$77,217.50 and expenses of \$1,104.13, for a grand total of all services and disbursements totaling \$78,321.63 of which there remains a balance of \$16,775.16 outstanding as of this date.

DATED in New York, New York on this 10th day of September 2021.

**RICHARD J. LYNNE, CPA, P.C.**

RICHARD J. LYNNE

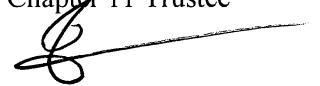
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White Plains, NY 10604

Telephone Number: (914) 831-1800

Facsimile Number: (914) 946-8445

Accountants to the Chapter 11 Trustee



/s/ RICHARD J. LYNNE

RICHARD J. LYNNE

Exhibit A

RICHARD J. LYNNE, CPA, P.C.  
Fee Summary for the Period  
September 9, 2019 through August 13, 2021

By Timekeeper

Name of Professional	Title	Hours	Rate	Fee
Richard J. Lynne, CPA/PFS, CFP	Certified Public Accountant	143.00	\$ 385.00	\$ 55,055.00
Lorraine Carrozza	Senior Accounting Manager	75.25	\$ 250.00	\$ 18,812.50
Kay Gelfman	Accountant / Bookkeeper	16.75	\$ 200.00	\$ 3,350.00
Grand Total		235.00	\$ 328.59	\$ 77,217.50

Fee Totals	\$ 77,217.50	\$ -
Disbursement Totals	<u>\$ 1,104.13</u>	
Net Fees and Expenses Requested	<u>\$ 78,321.63</u>	

	Date Paid	
Retainer	8/27/2019	\$ (20,000.00)
Payment	2/26/2020	\$ (2,427.99)
Payment	4/3/2020	\$ (25,065.02)
Payment	6/8/2020	\$ (8,098.88)
Payment	9/17/2020	\$ (2,596.79)
Payment	10/7/2020	\$ (2,231.93)
Payment	12/10/2020	\$ (1,125.86)

Balance Due	<u>\$ 16,775.16</u>
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Exhibit B

RICHARD J. LYNNE, CPA, P.C.

Fee Summary for the Period  
September 9, 2019 through August 13, 2021  
By Project Category

Services Rendered	Hours	Fee
Accounting - General	8.50	\$ 3,205.00
Financial Statements		
Pension Matters	8.25	\$ 2,973.75
Operating Reports	40.75	\$ 14,878.75
Reconstuction Accounting	74.50	\$ 20,876.25
Fee /Employment /Application	0.25	\$ 96.25
Tax Compliance & Returns	102.75	\$ 35,187.50
Total Hours and Fees	235.00	\$ 77,217.50

**Exhibit C**

**RICHARD J. LYNNE, CPA, P.C.**

**Expense Summary for the Period**

**September 9, 2019 through August 13, 2021 020 through May 28, 2021**

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<b>Description</b>	<b>Amount</b>
QuickBooks Online Subscription	911.4
Federal Express	192.73
<b>Total Disbursements</b>	<b>1104.13</b>

Exhibit D				
RICHARD J. LYNNE, CPA, P.C.				
Fee Summary for the Period				
September 9, 2019 through August 13, 2021				
Transaction Date	Hours	Disbursements	Professional	Description
8/19/2019		\$38.02	Expenses	Quickbooks Online
9/9/2019	\$385.00		Richie	General Accounting
9/10/2019	\$962.50	\$0.00	Richie	General Accounting
9/16/2019	\$385.00	\$0.00	Richie	General Accounting
9/19/2019		\$38.02	Expenses	Quickbooks Online
10/19/2019		\$38.02	Expenses	Quickbooks Online
11/5/2019	\$96.25	\$0.00	Richie	General Accounting
11/6/2019	\$192.50	\$0.00	Richie	General Accounting
11/11/2019	\$1,540.00	\$0.00	Richie	General Accounting
11/12/2019	\$100.00	\$0.00	Kay	Bookkeeping
11/13/2019	\$750.00	\$0.00	Lorraine	General Accounting
11/13/2019	\$750.00	\$0.00	Kay	Tax Return Preparation
11/13/2019	\$1,155.00	\$0.00	Richie	General Accounting
11/14/2019	\$1,250.00	\$0.00	Lorraine	General Accounting
11/14/2019	\$96.25	\$0.00	Richie	General Accounting
11/18/2019	\$1,250.00	\$0.00	Lorraine	General Accounting
11/18/2019	\$200.00	\$0.00	Kay	Bookkeeping
11/19/2019		\$37.93	Expenses	Quickbooks Online
11/19/2019	\$1,875.00	\$0.00	Lorraine	General Accounting
11/19/2019	\$200.00		Kay	Bookkeeping
11/19/2019	\$850.00		Kay	Other Tax Return
11/20/2019	\$1,250.00		Lorraine	General Accounting
11/21/2019	\$1,500.00		Lorraine	General Accounting
11/25/2019	\$2,000.00		Lorraine	General Accounting
11/25/2019	\$4,812.50		Richie	General Accounting
11/26/2019	\$1,625.00		Lorraine	General Accounting
11/26/2019	\$1,925.00		Richie	General Accounting
11/27/2019	\$770.00		Richie	Financial Statement
11/29/2019	\$962.50		Richie	General Accounting
11/29/2019	\$962.50		Richie	General Accounting
11/26/2019		\$16.16	Expenses	Federal Express
12/5/2019	\$481.25		Richie	General Accounting
12/6/2019	\$250.00		Lorraine	General Accounting
12/9/2019	\$1,500.00		Lorraine	General Accounting
12/9/2019	\$350.00		Kay	Bookkeeping
12/9/2019	\$1,732.50		Richie	General Accounting
12/10/2019	\$1,155.00		Richie	General Accounting
12/11/2019	\$875.00		Lorraine	General Accounting

Exhibit D				
RICHARD J. LYNNE, CPA, P.C.				
Fee Summary for the Period				
September 9, 2019 through August 13, 2021				
Transaction Date	Hours	Disbursements	Professional	Description
12/11/2019	\$1,925.00		Richie	General Accounting
12/12/2019	\$1,000.00		Lorraine	General Accounting
12/12/2019	\$1,155.00		Richie	General Accounting
12/13/2019	\$125.00		Lorraine	General Accounting
12/16/2019	\$250.00		Lorraine	General Accounting
12/16/2019	\$900.00		Kay	Bookkeeping
12/19/2019		\$37.93	Expenses	Quickbooks Online
12/23/2019	\$2,310.00		Richie	Tax Return Preparati
12/24/2019	\$1,925.00		Richie	Tax Return Preparati
12/26/2019	\$1,155.00		Richie	Tax Return Preparati
12/26/2019	\$1,540.00		Richie	Tax Return Preparati
12/27/2019	\$385.00		Richie	PayrollTax Prep
1/7/2020	\$1,000.00		Lorraine	General Accounting
1/8/2020	\$250.00		Lorraine	OtherTax Return
1/9/2020	\$250.00		Lorraine	OtherTax Return
1/13/2020	\$1,732.50		Richie	Tax Return Preparati
1/14/2020	\$1,443.75		Richie	Tax Return Preparati
1/15/2020	\$770.00		Richie	General Accounting
1/16/2020	\$1,155.00		Richie	Tax Return Preparati
1/18/2020	\$1,540.00		Richie	General Accounting
1/18/2020	\$1,155.00		Richie	Tax Return Preparati
1/18/2020	\$385.00		Richie	Tax Return Preparati
1/19/2020		\$37.93	Expenses	Quickbooks Online
1/21/2020	\$192.50		Richie	General Accounting
1/21/2020	\$192.50		Richie	General Accounting
1/22/2020	\$125.00		Lorraine	General Accounting
1/27/2020	\$375.00		Lorraine	General Accounting
1/29/2020	\$481.25		Richie	General Accounting
1/31/2020	\$1,155.00		Richie	General Accounting
12/17/2019		15.95	Expenses	Federal Express
12/26/2019		17.95	Expenses	Federal Express
1/14/2020		15.95	Expenses	Federal Express
2/5/2020	770.00		Richie	Tax Return Preparati
2/6/2020		19.17	Expenses	Federal Express
2/6/2020	770.00		Richie	Tax Return Preparati
2/11/2020	385.00		Richie	Tax Return Preparati
2/13/2020	192.50		Richie	General Accounting
2/14/2020	192.50		Richie	General Accounting

**Exhibit D**

**RICHARD J. LYNNE, CPA, P.C.**

**Fee Summary for the Period**

**September 9, 2019 through August 13, 2021**

Transaction Date	Hours	Disbursements	Professional	Description
2/19/2020		37.93	Expenses	Quickbooks Online
2/19/2020	385.00		Richie	General Accounting
3/6/2020	385.00		Richie	Tax Return Preparati
3/12/2020	1925.00		Richie	Tax Return Preparati
3/13/2020	2695.00		Richie	Tax Return Preparati
3/19/2020		37.93	Expenses	Quickbooks Online
3/27/2020	125.00		Lorraine	General Accounting
3/27/2020	385.00		Richie	General Accounting
3/31/2020	1732.50		Richie	General Accounting
4/11/2020		21.80	Expenses	Federal Express
4/13/2020		19.52	Expenses	Federal Express
4/19/2020		37.93	Expenses	Quickbooks Online
4/29/2020	192.50		Richie	General Accounting
4/30/2020	770.00		Richie	General Accounting
5/6/2020	192.50		Richie	General Accounting
5/12/2020		16.75	Expenses	Federal Express
5/16/2020	288.75		Richie	General Accounting
5/19/2020		37.93	Expenses	Quickbooks Online
5/20/2020	1155.00		Richie	Tax Return Preparati
6/16/2020	385.00		Richie	General Accounting
6/19/2020		37.93	Expenses	Quickbooks Online
7/19/2020		37.93	Expenses	Quickbooks Online
8/14/2020	385.00		Richie	Research
8/18/2020	385.00		Richie	Research
8/19/2020		37.93	Expenses	Quickbooks Online
9/2/2020	962.50		Richie	Tax Return Preparati
9/3/2020	250.00		Lorraine	General Accounting
9/14/2020	125.00		Lorraine	Tax Corresp
9/14/2020	385.00		Richie	Tax Return Preparati
9/15/2020	250.00		Lorraine	Tax Corresp
9/17/2020	187.50		Lorraine	Tax Corresp
9/19/2020		37.93	Expenses	Quickbooks Online
10/14/2020	250.00		Lorraine	Tax Corresp
10/15/2020	192.50		Richie	General Accounting
10/19/2020		37.93	Expenses	Quickbooks Online
10/26/2020	770.00		Richie	General Accounting
10/29/2020		15.95	Expenses	Federal Express
11/19/2020		38.02	Expenses	Quickbooks Online

Exhibit D				
RICHARD J. LYNNE, CPA, P.C.				
Fee Summary for the Period				
September 9, 2019 through August 13, 2021				
Transaction Date	Hours	Disbursements	Professional	Description
12/19/2020		38.02	Expenses	Quickbooks Online
1/19/2021		38.02	Expenses	Quickbooks Online
1/20/2021	96.25		Richie	General Accounting
1/21/2021	385.00		Richie	OtherTax Return
1/23/2021	96.25		Richie	OtherTax Return
1/25/2021	125.00		Lorraine	OtherTax Return
1/26/2021		16.75	Expenses	Federal Express
2/19/2021		38.02	Expenses	Quickbooks Online
3/10/2021	385.00		Richie	OtherTax Return
3/11/2021		16.78	Expenses	Federal Express
3/19/2021		38.02	Expenses	Quickbooks Online
4/19/2021		38.02	Expenses	Quickbooks Online
5/19/2021		38.02	Expenses	Quickbooks Online
6/19/2021		38.02	Expenses	Quickbooks Online
7/19/2021		38.02	Expenses	Quickbooks Online
	77217.50	1104.13		



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Attn; Jonathan Flaxer  
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August 30, 2021

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PROFESSIONAL SERVICES RENDERED

Invoice#: 33099

Additional Charges :

		Amount
6/19/2021	Computer	38.02
7/19/2021	Computer	38.02
Total additional charges		\$76.04
Previous balance		\$16,699.12
Balance due		\$16,775.16



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May 28, 2021

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PROFESSIONAL SERVICES RENDERED

Invoice#: 32927

			<u>Hours</u>	<u>Amount</u>
1/20/2021	RJL	General Accounting	0.25	96.25
1/21/2021	RJL	Preparation of Other Tax Returns Preparation of Other Tax Returns	1.00	385.00
1/23/2021	RJL	Preparation of Other Tax Returns Preparation of Other Tax Returns	0.25	96.25
1/25/2021	LDC	Preparation of Other Tax Returns Preparation of Other Tax Returns - 1099's	0.50	125.00
3/10/2021	RJL	Preparation of Other Tax Returns Preparation of Other Tax Returns - Extensions	1.00	385.00
For professional services rendered			<u>3.00</u>	<u>\$1,087.50</u>
Additional Charges :				
10/29/2020		Federal Express		15.95
11/19/2020		Computer		38.02
12/19/2020		Computer		38.02
1/19/2021		Computer		38.02
1/26/2021		Federal Express		16.75
2/19/2021		Computer		38.02



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PROFESSIONAL SERVICES RENDERED

Page 2

		Amount
3/11/2021	Federal Express	16.78
3/19/2021	Computer	38.02
4/19/2021	Computer	38.02
5/19/2021	Computer	38.02
Total additional charges		\$315.62
Total amount of this bill		\$1,403.12
Previous balance		\$16,421.86
12/10/2020 Payment - Thank YouNo. 1110		(\$1,125.86)
Total payments		(\$1,125.86)
Balance due		\$16,699.12



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November 2, 2020

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PROFESSIONAL SERVICES RENDERED

Invoice#: 32498

			<u>Hours</u>	<u>Amount</u>
9/17/2020	LDC	Tax Correspondence Tax Correspondence	0.75	187.50
10/14/2020	LDC	Tax Correspondence IRS 2017 & 2018	1.00	250.00
10/15/2020	RJL	General Accounting Commerical Rent tax and UBT Claims	0.50	192.50
10/26/2020	RJL	General Accounting Commercial Rent Tax	2.00	770.00
For professional services rendered			<u>4.25</u>	<u>\$1,400.00</u>
Additional Charges :				
9/19/2020		Computer		37.93
10/19/2020		Computer		37.93
Total additional charges				<u>\$75.86</u>
Total amount of this bill				<u>\$1,475.86</u>
Previous balance				\$17,177.93



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PROFESSIONAL SERVICES RENDERED

Page 2

	<u>Amount</u>
10/7/2020 Payment - Thank YouNo. 1101	<u>(\$2,231.93)</u>
Total payments	<u>(\$2,231.93)</u>
Balance due	<u><u>\$16,421.86</u></u>



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New York, NY 10017

September 17, 2020

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PROFESSIONAL SERVICES RENDERED

Invoice#: 32410

			<u>Hours</u>	<u>Amount</u>
8/14/2020	RJL	Research Research	1.00	385.00
8/18/2020	RJL	Research Research	1.00	385.00
9/2/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns	2.50	962.50
9/3/2020	LDC	General Accounting 2019 & files	1.00	250.00
9/14/2020	LDC	Tax Correspondence IRS - notice 2018	0.50	125.00
	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns	1.00	385.00
9/15/2020	LDC	Tax Correspondence Tax Correspondence - 2018 IRS	1.00	250.00
For professional services rendered			<u>8.00</u>	<u>\$2,742.50</u>
Additional Charges :				
8/19/2020		Computer		37.93
Total additional charges				<u>\$37.93</u>



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Liddle & Robinson, LLP

PROFESSIONAL SERVICES RENDERED

Page 2

	<u>Amount</u>
Total amount of this bill	\$2,780.43
Previous balance	\$16,994.29
9/17/2020 Payment - Thank YouNo. 1095	(\$2,596.79)
Total payments	(\$2,596.79)
Balance due	<u>\$17,177.93</u>



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July 23, 2020

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PROFESSIONAL SERVICES RENDERED

Invoice#: 32335

			<u>Hours</u>	<u>Amount</u>
4/29/2020	RJL	General Accounting Capital Accounts	0.50	192.50
4/30/2020	RJL	General Accounting 2019 Allocation - conversation Sordillo, Flaxer	2.00	770.00
5/6/2020	RJL	General Accounting Capital Accounts	0.50	192.50
5/16/2020	RJL	General Accounting Pension Plan Termination	0.75	288.75
5/20/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns	3.00	1,155.00
6/16/2020	RJL	General Accounting Zoom deposition with Wander	1.00	385.00

For professional services rendered

7.75 \$2,983.75

Additional Charges :

4/11/2020	Federal Express	21.80
4/13/2020	Federal Express	19.52
4/19/2020	Computer	37.93
5/12/2020	Federal Express	16.75



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Liddle & Robinson, LLP

PROFESSIONAL SERVICES RENDERED

Page 2

Amount

5/19/2020	Computer	37.93
6/19/2020	Computer	37.93
7/19/2020	Computer	37.93
Total additional charges		\$209.79

Total amount of this bill	\$3,193.54
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Previous balance	\$21,899.63
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6/8/2020 Payment - Thank YouNo. 1080	(\$8,098.88)
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Total payments	(\$8,098.88)
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Balance due	\$16,994.29
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Liddle & Robinson, LLP  
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April 6, 2020

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PROFESSIONAL SERVICES RENDERED

Invoice#: 31914

			<u>Hours</u>	<u>Amount</u>
3/6/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns 2019	1.00	385.00
		- Extensions		
3/12/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns returns	5.00	1,925.00
		- 2018 tax		
3/13/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns	7.00	2,695.00
		2018 tax returns		
3/27/2020	LDC	General Accounting re payroll	0.50	125.00
	RJL	General Accounting CBIZ - Payroll Issues	1.00	385.00
3/31/2020	RJL	General Accounting Profit Sharing Allocations	4.50	1,732.50
For professional services rendered			<u>19.00</u>	<u>\$7,247.50</u>
Additional Charges :				
3/19/2020		Computer		37.93
Total additional charges				<u>\$37.93</u>
Total amount of this bill				<u>\$7,285.43</u>



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PROFESSIONAL SERVICES RENDERED

Page 2

	<u>Amount</u>
Previous balance	\$39,679.22
4/3/2020 Payment - Thank You	<u>(\$25,065.02)</u>
Total payments	<u>(\$25,065.02)</u>
Balance due	<u><u>\$21,899.63</u></u>



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March 6, 2020

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PROFESSIONAL SERVICES RENDERED

Invoice#: 31891

				<u>Hours</u>	<u>Amount</u>
2/5/2020	RJL	Preparation of Income Tax Returns		2.00	770.00
		Preparation of Income Tax Returns	16 - 17		
2/6/2020	RJL	Preparation of Income Tax Returns		2.00	770.00
		Preparation of Income Tax Returns	16 - 17		
2/11/2020	RJL	Preparation of Income Tax Returns		1.00	385.00
		Preparation of Income Tax Returns - 16-17			
2/13/2020	RJL	General Accounting		0.50	192.50
		CBIZ Accounting questions			
2/14/2020	RJL	General Accounting		0.50	192.50
		Payroll issues			
2/19/2020	RJL	General Accounting		1.00	385.00
		Payroll Census for Actuary - Form 5500 and Participant Statements			
For professional services rendered				<u>7.00</u>	<u>\$2,695.00</u>
Additional Charges :					
12/17/2019		Federal Express			15.95
12/26/2019		Federal Express			17.95
1/14/2020		Federal Express			15.95
2/6/2020		Federal Express			19.17



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Page 2

PROFESSIONAL SERVICES RENDERED

		Amount
2/19/2020	Computer	37.93
Total additional charges		\$106.95
Total amount of this bill		\$2,801.95
Previous balance		\$39,305.26
2/26/2020	Payment - Thank YouNo. 1025	(\$2,427.99)
Total payments		(\$2,427.99)
Balance due		\$39,679.22



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February 3, 2020

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PROFESSIONAL SERVICES RENDERED

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Invoice#: 31760

			<u>Hours</u>	<u>Amount</u>
1/7/2020	LDC	General Accounting December, 2019 - 1099's	4.00	1,000.00
1/8/2020	LDC	Preparation of Other Tax Returns Preparation of Other Tax Returns - 1099's	1.00	250.00
1/9/2020	LDC	Preparation of Other Tax Returns Preparation of Other Tax Returns - 1099's	1.00	250.00
1/13/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns - 2016 + 2017	4.50	1,732.50
1/14/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns	3.75	1,443.75
1/15/2020	RJL	General Accounting Meeting with Trustee & CBIZ	2.00	770.00
1/16/2020	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns	3.00	1,155.00
1/18/2020	RJL	General Accounting Preparation of Income Tax Returns - Interest & Loans	4.00	1,540.00
	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns - 2017 return	3.00	1,155.00
	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns 2018	1.00	385.00



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Page 2

PROFESSIONAL SERVICES RENDERED

			<u>Hours</u>	<u>Amount</u>
1/21/2020	RJL	General Accounting Telephone call Trustee CBIZ Payroll issues	0.50	192.50
	RJL	General Accounting Daniel Crevani Call - re pension and payroll	0.50	192.50
1/22/2020	LDC	General Accounting payroll recs	0.50	125.00
1/27/2020	LDC	General Accounting 2018 & 2019 census	1.50	375.00
1/29/2020	RJL	General Accounting Discussions regarding 2019 income -	1.25	481.25
1/31/2020	RJL	General Accounting Conference Call - Bankruptcy Gray	3.00	1,155.00
		For professional services rendered	<u>34.50</u>	<u>\$12,202.50</u>
		Additional Charges :		
1/19/2020		Computer		37.93
		Total additional charges		<u>\$37.93</u>
		Total amount of this bill		<u>\$12,240.43</u>
		Previous balance		\$27,064.83



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PROFESSIONAL SERVICES RENDERED

Page 3

	<u>Amount</u>
Balance due	<u>\$39,305.26</u>



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01/02/2020

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PROFESSIONAL SERVICES RENDERED

Invoice#: 31696

			<u>Hours</u>	<u>Amount</u>
12/05/19	RJL	General Accounting Iola Cash	1.25	481.25
12/06/19	LDC	General Accounting Health Insurance Invoices	1.00	250.00
12/09/19	LDC	General Accounting 2017 - 2019	6.00	1,500.00
	KG	Bookkeeping Bookkeeping	1.75	350.00
	RJL	General Accounting MOR Reports with Eisner	4.50	1,732.50
12/10/19	RJL	General Accounting MOR Report Financials	3.00	1,155.00
12/11/19	LDC	General Accounting 2017 - 2019 & AR	3.50	875.00
	RJL	General Accounting Accounts Receivable	5.00	1,925.00
12/12/19	LDC	General Accounting 2017 - 2019	4.00	1,000.00
	RJL	General Accounting Accounts Receivable	3.00	1,155.00
12/13/19	LDC	General Accounting 2017 & 2018 1099's	0.50	125.00



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Liddle & Robinson, LLP

Page 2

PROFESSIONAL SERVICES RENDERED

			<u>Hours</u>	<u>Amount</u>
12/16/19	LDC	General Accounting 2017 & 2018 1099's	1.00	250.00
	KG	Bookkeeping Bookkeeping	4.50	900.00
12/23/19	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns -2017	6.00	2,310.00
12/24/19	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns - 2017	5.00	1,925.00
12/26/19	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns	3.00	1,155.00
	RJL	Preparation of Income Tax Returns Preparation of Income Tax Returns - 2018	4.00	1,540.00
12/27/19	RJL	Payroll Tax Returns Payroll Tax Returns	1.00	385.00

For professional services rendered

58.00 \$19,013.75

Additional Charges :

11/26/19	Federal Express	16.16
12/19/19	Computer	37.93

Total additional charges

\$54.09

Total amount of this bill

\$19,067.84



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PROFESSIONAL SERVICES RENDERED

Page 3

	<u>Amount</u>
Previous balance	\$7,996.99
Balance due	<u><u>\$27,064.83</u></u>



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12/30/2019

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PROFESSIONAL SERVICES RENDERED

Invoice#: 31555

			<u>Hours</u>	<u>Amount</u>
09/09/19	RJL	General Accounting Iola Reconcilaiton	1.00	385.00
09/10/19	RJL	General Accounting Accounts Receivable for Eisner Amper	2.50	962.50
09/16/19	RJL	General Accounting Accounts Receivable - Bankruptcy	1.00	385.00
11/05/19	RJL	General Accounting Cash Collateral application	0.25	96.25
11/06/19	RJL	General Accounting Eisner monthly reports	0.50	192.50
11/11/19	RJL	General Accounting Monthly Operating Statements	4.00	1,540.00
11/12/19	KG	Bookkeeping Bookkeeping	0.50	100.00
11/13/19	LDC	General Accounting quickbooks, profit-sharing	3.00	750.00
	KG	Preparation of Income Tax Returns Preparation of Income Tax Returns	3.75	750.00
	RJL	General Accounting Monthly Operating Statements	3.00	1,155.00
11/14/19	LDC	General Accounting quickbooks, payroll, 2017 - 2019	5.00	1,250.00



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Page 2

PROFESSIONAL SERVICES RENDERED

			<u>Hours</u>	<u>Amount</u>
11/14/19	RJL	General Accounting Operating Statements	0.25	96.25
11/18/19	LDC	General Accounting quickbooks, payroll, 2017 - 2019	5.00	1,250.00
	KG	Bookkeeping Bookkeeping	1.00	200.00
11/19/19	LDC	General Accounting quickbooks, payroll, 2017 - 2019	7.50	1,875.00
	KG	Bookkeeping Bookkeeping	1.00	200.00
	KG	Preparation of Other Tax Returns 1099s 2017 & 2018	4.25	850.00
11/20/19	LDC	General Accounting quickbooks, payroll, 2017 - 2019	5.00	1,250.00
11/21/19	LDC	General Accounting quickbooks, payroll, 2017 - 2019	6.00	1,500.00
11/25/19	LDC	General Accounting quickbooks, payroll, 2017 - 2019	8.00	2,000.00
	RJL	General Accounting Monthly Operating Reports - Payroll Reconcilations 2017 + 2018 +2019 - General ledger 17,18,19	12.50	4,812.50
11/26/19	LDC	General Accounting quickbooks, payroll, 2017 - 2019	6.50	1,625.00
	RJL	General Accounting Monthly Operating Reports - Payroll Reconcilations 2017 + 2018 +2019 - General ledger 17,18,19	5.00	1,925.00



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Page 3

PROFESSIONAL SERVICES RENDERED

			<u>Hours</u>	<u>Amount</u>
11/27/19	RJL	Financial Statements Preparation of Financial Statements - Eisner Revision	2.00	770.00
11/29/19	RJL	General Accounting Pension Census - Payroll	2.50	962.50
	RJL	General Accounting 1099's Profit Sharing Plan	2.50	962.50
For professional services rendered			<u>93.50</u>	<u>\$27,845.00</u>
Additional Charges :				
08/19/19		Computer		38.02
09/19/19		Computer		38.02
10/19/19		Computer		38.02
11/19/19		Computer		37.93
Total additional charges				<u>\$151.99</u>
Total amount of this bill				<u>\$27,996.99</u>
08/27/19 Payment - Thank You				<u>(\$20,000.00)</u>
Total payments				<u>(\$20,000.00)</u>



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PROFESSIONAL SERVICES RENDERED

Page 4

Balance due

Amount

\$7,996.99